ID: CCA\_2011050417434047 Number: **201122019** Release Date: 6/3/2011

Office:

UILC: 6212.02-00

From:

**Sent:** Wednesday, May 04, 2011 5:43:49 PM

To: Cc:

**Subject:** Last known address

Section 6213 only requires that we send the stat notice to the last known address. Based on our conversation, the accounting firm is not a last known address, and we advise that you do not send a copy to the firm, as that could be a disclosure problem.

Please let me know if you need anything further,